

### **If I owe additional tax, can I make payments?**

If you have a financial hardship and cannot pay your balance in full, you may be eligible to make monthly installment payments. To request monthly installment payments, complete an *Installment Agreement Request* (FTB 3567BK). See the back cover for information about how to order this form.

### **What if I do not agree with the results of the audit?**

If we issue a Notice of Proposed Assessment and you do not agree, you have the right to protest our action. You must file your written protest by the date shown on the front of our notice. We provide specific protest procedures with the notice.

If we do not grant your claim for refund, you have the right to appeal our action. You must file your written appeal with the California State Board of Equalization within 90 days of the date we mailed our denial letter. We provide specific appeal procedures with the denial letter.

For more information regarding your protest and appeal rights, see the *California Taxpayers' Bill of Rights* (FTB 4058).

### **Where can I get additional information?**

For general tax assistance, please call (800) 852-5711, or visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov).

For *Privacy Notice*, see FTB 1131.

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/DDD (800) 822-6268. For all other assistance, please contact the auditor listed on the enclosed letter.

### **How can I request tax forms?**

To request forms you can do any of the following:

- Visit our Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov).
- Call us at (800) 338-0505.
- Write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741- 0307

FTB 1015B (Rev 02-2002)



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**



# Frequently Asked Questions About Your Tax Audit

Our purpose is to verify the correct amount of tax you owe in a fair and impartial manner. We do this in accordance with our *Mission, Values, and Statement of Principles of Tax Administration* (FTB 7899A). While your auditor is available to assist you, this pamphlet addresses some questions you may have.

**The Franchise Tax Board has never audited me. What happens?**

We will ask you to provide reasonable and relevant information to verify selected items on your tax return. We may also ask you to explain why you did not report certain items on your tax return. If you have any questions about the information we ask you to provide, you can talk to your auditor at any time.

**Can I obtain representation during my audit?**

Yes. You have the right to have someone represent you or accompany you. You can designate a representative by completing a *Power of Attorney* (FTB 3520). The *California Taxpayers' Bill of Rights* (FTB 4058) fully explains your rights. See the back cover for information about how to obtain these publications.

**Who at the Franchise Tax Board can I talk to if I have questions about my audit?**

Your auditor can answer your questions about the audit. If your auditor is unable to assist you, the audit supervisor or program manager is also available. Refer to the enclosed letter for appropriate telephone numbers.

**What if I do not have the information you request?**

If you do not have the information we request, we will work with you to obtain alternative information.

**What if I cannot obtain the requested information by the date you specify?**

If you cannot obtain the requested information by the date we specify, please contact us. We may grant you a reasonable extension of time.

**Can I correspond with you via the Internet?**

Currently, we cannot receive or send confidential information such as, account numbers containing social security numbers or calculations of income or tax, via Internet electronic mail.

**What happens at the end of my audit?**

At the end of your audit, we will provide our findings in writing. We will also issue one or more of the following:

- A letter stating we accepted the return or the claim for refund as you filed it.
- A letter stating we denied or partially denied your claim for refund.
- A *Notice of Proposed Assessment* indicating the additional tax we believe you owe us.
- A *Notice of Over Assessment* indicating the refund we owe you.
- A *Notice of Proposed Adjusted Carryover Amount* indicating we changed a carryover item but you owe no additional tax.

**If I owe additional tax, will I also owe interest?**

Yes. Interest accrues on unpaid taxes from the original due date of the return until the date we receive payment. We may suspend or waive interest in limited circumstances.